

WHAT IS THE LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION?

The Louisville/Jefferson County Metro Revenue Commission (hereinafter referred to as Metro Revenue Commission) was formerly known as Commissioners of the Sinking Fund and was created in 1851 as a municipal corporation by act of the Kentucky General Assembly as the bond-servicing agency for the City of Louisville's general obligation debt. It has been in continuous service since that time. The term "**SINKING FUND**" is an accounting term used to describe an account in which money is accumulated in order to pay off the debt on general obligation bonds when the bonds mature. As the account grows in value, the amount of bonded indebtedness "sinks".

The Metro Revenue Commission Fund still services the City's bonded indebtedness. but the most important function of the Metro Revenue Commission is the collection of occupational license fees on behalf of the City of Louisville, Jefferson County, the Jefferson County Board of Education, the Anchorage Board of Education, and the Transit Authority of River City (TARC).

The Metro Revenue Commission also issues various special licenses, collects the transient room tax on behalf of Jefferson County, along with the tax on insurance premiums on behalf of the City of Louisville and Jefferson County.

SMALL BUSINESS TAX WORKSHOP

The Internal Revenue Service conducts a very important SMALL BUSINESS TAX WORKSHOP that we encourage all new small businesses and self-employed individuals to attend. The workshops are usually held monthly in downtown Louisville. In addition to providing valuable information concerning business-related federal tax matters, the Metro Revenue Commission participates in the workshop to provide local tax information.

Other participating agencies include: Small Business Administration, Small Business Development Center, Kentucky Revenue Cabinet, and Cabinet for Human Resources. For more information, please contact:

Internal Revenue Service
P.O. Box 12161
Louisville, KY 40202
502-582-6700
1-800-829-1040

WE ENCOURAGE YOU TO ATTEND!

WHAT ARE OCCUPATIONAL TAXES?

Occupational taxes are, in reality, license fees imposed upon the "privilege" of working within Louisville and Jefferson County in a business, profession, trade, or occupation. The distinction between a "tax" and a "license fee" is significant in that taxes are usually imposed upon **all** income of the taxpayer, whereas the "license fees" imposed by Louisville and Jefferson County and collected by the Metro Revenue Commission are imposed only on the **earned** income of the taxpayer. Unlike federal and state income taxes, the local occupational license fees are not imposed, for example, on the interest accrued in an individual's bank savings account.

WHO MUST REGISTER WITH THE METRO REVENUE COMMISSION?

All non-profit organizations (including churches) with one or more employees, and all persons engaged in any business, profession, trade, or occupation within Louisville and Jefferson County must register with the Metro Revenue Commission (except individuals whose only earned income is derived from employers who withhold the employees' license fees from wages and pay these license fees to the Metro Revenue Commission). Thus, Metro Revenue Commission registrants or "licensees" include:

- (1)** All businesses, whether corporations, partnerships, or self-employed individuals (sole proprietors)
- (2)** Employees such as waiters and others who receive tip income; some federal employees; some salespersons and others for whom the employer has failed, in whole or in part, to withhold license fees on all wages, salaries, commissions, and other compensation earned in the taxing jurisdictions
- (3)** Employers such as churches and non-profit organizations that are not in business but must register with the Metro Revenue Commission in order to comply with their responsibilities as employers.

IMPORTANT--Persons receiving non-employee compensation payments for services performed in Louisville and Jefferson County will be required to report and pay local tax on that income. Since many persons receiving this income are not aware of the local tax requirements, we ask that you advise them to contact the Metro Revenue Commission to obtain a local tax reporting number and tax forms. The payee's failure to obtain a tax number and file the proper tax forms can result in substantial penalties, fines, and court costs.

EXAMPLES OF ACTIVITIES REQUIRING REGISTRATION

Self-employed real estate agents, lawyers, doctors, auto mechanics, private duty nurses, therapists, contractors, and **all other** self-employed persons who earn income within Louisville and Jefferson County are required to register with the Metro Revenue Commission.

All partnerships and corporations that receive rental income and all individuals who receive **(1)** gross receipts from rental income in excess of \$50,000.00 annually or **(2)** gross receipts from rental of hotels, warehouses, office buildings or similar structures are also required to register.

Anyone doing business as a corporation, sole proprietor or partnership either part-time or full-time is required to register, even if no profit is actually earned and no license fee is due in the year of registration. Duly ordained ministers of religion and persons performing domestic service are exempted from the license fees imposed by Louisville, Jefferson County, and TARC. But they are required to pay the license fee of 0.75% imposed on behalf of the Jefferson County and Anchorage School Boards (unless such persons are employees from whose wages the employer has withheld the proper license fee). They must also register with the Metro Revenue Commission.

HOW AND WHEN TO REGISTER

Registration with the Metro Revenue Commission consists of completing a Registration Application which will be mailed to you upon request (phone 502-574-4860). It is also available at the Metro Revenue Commission located at 101 South Eighth Street, Louisville, Kentucky 40202. Registration should take place **BEFORE** business activity begins.

If income is received that has not been reported, registration should occur **AT ONCE**. The registrant is required to state whether they are (or will be) doing business as a corporation, partnership, sole proprietorship, or individual; the nature of their business; their name, address, social security number or federal identification number (if applicable) and their tax year (fiscal or calendar year).

There is no fee for registering, but there is a criminal penalty for failing to register. The Metro Revenue Commission normally will not prosecute persons criminally who register voluntarily, even though they have not done so in a timely manner.

Any change in registration information should be promptly reported to the Metro Revenue Commission in writing. Changes in the name of the business, the form of the business (corporate, partnership, or proprietorship), address, phone number, type of business, or (in the case of corporations) change in the identity of responsible corporate officers, should all be reported.

HOW MUCH IS THE METRO REVENUE COMMISSION LICENSE FEE?

There are actually four different occupational license fees collected by the Metro Revenue Commission:

- (1)** City of Louisville license fee of 1.25%
- (2)** Jefferson County license fee of 1.25%
- (3)** School Board license fee of 0.75% (imposed only on Jefferson County residents)
- (4)** Transit Authority of River City (TARC) license fee of 0.2%.

However, there is a 100% credit against the Jefferson County license fee for any sum paid as a City of Louisville license fee. Thus, the total license fee imposed by the City of Louisville, Jefferson County, TARC and the School Boards is 2.2% of all wages, salaries, commissions, and other compensation earned by employees (except employees who are non-residents of Jefferson County who are exempted from the School Boards' license fee and for whom the license fee rate is only 1.45%) and 2.2% of the net profit of all businesses derived from earnings within Louisville and Jefferson County (except self-employed persons who are non-residents of Jefferson County who are exempted from the School Board license fee and for whom the net profit license fee rate is only 1.45%). There is no minimum or maximum amount of wages or net profit on which a license fee is not imposed.

LICENSE FEE ON EMPLOYEE WAGES

The employee license fee on wages must be withheld by the employer and reported and paid to the Metro Revenue Commission on all the following:

- salaries
- commissions
- wages
- bonuses
- incentive payments
- vacation pay
- sick pay
- separation or severance pay
- non-cash fringe benefits
- expense accounts to the extent not utilized for business purposes
- deferred compensation including employee contributions to qualified pension plans pursuant to Sections 401(k), 403(b), or 457 of the Internal Revenue Code and any amount designated by a unit of government as an employee contribution to an employee's trust described in Section 401(a) of the Internal Revenue Code or the a plan described in Section 401(a) of the Internal Revenue Code where the employing unit has "picked up" the employee's contribution pursuant to Section 414(h) of the Internal Revenue Code.

Payments *not* subject to the employee license fee are the following:

- disability insurance payments
- unemployment compensation payments
- death benefits
- worker's compensation payments
- sums allowed and paid by employers to employees for expenses necessarily and actually incurred by the employee in the direct performance of his services
- strike pay benefits
- compensation paid to members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training
- payments by employers which are excluded for federal income tax purposes pursuant to Section 125 of the Internal Revenue Code (cafeteria plans)
- stipends
- honorariums
- grants and other payments made to students to the extent that such payments are conditioned only upon the recipient's pursuit of studies and/or participation in athletic or other intercollegiate competition; scholarships and other non-cash fringe benefits received by duly registered students from the school, college, or university in which they are enrolled.

Employees who perform services both within Louisville and Jefferson County and outside Louisville and Jefferson County are permitted to prorate all wages received in accordance with the percentage of their total time spent on the job that is spent within Louisville and Jefferson County. Employees who are only occasionally (13 days or less per year) on the job in Louisville and Jefferson County are not required to withhold, report, or remit license fees on such wages. Employees who are only occasionally (13 days or less per year) outside Louisville and Jefferson County while on the job are not permitted to prorate, and their employers are required to withhold, report and remit license fees on 100% of the wages of such employees.

Employers with employees who perform services both within the City of Louisville and within Jefferson County outside the City of Louisville are required to report **separately** the wages paid employees for services rendered **(1)** in the City of Louisville and **(2)** in the County outside the City of Louisville.

WHEN EMPLOYEE WITHHOLDING LICENSE FEES ARE TO BE FILED AND PAID

Most employers are required to pay license fees on employee's wages required to be withheld on a quarterly basis on or before the last day of the month following the end of the quarter for which such payments are made. However, effective January 1, 1987, some large employers are required to remit the occupational license fees withheld from employee wages on a monthly basis. If occupational license fees withheld from employee wages exceeded \$3,000 during any one or more of the immediately preceding four quarters, the monthly payment of such license fees is due on or before the 15th day following the end of the month for which such license fees are paid as follows:

LICENSE FEE REQUIRED TO BE WITHHELD	PAID BY (POSTMARKED OR HAND DELIVERED)
January	February 15
February	March 15
March	April 15
April	May 15
May	June 15
June	July 15
July	August 15
August	September 15
September	October 15
October	November 15
November	December 15
December	January 15

All employers, however, whether paying the license fees on employee wages on a monthly or quarterly basis, are to file forms reporting the license fees on a quarterly basis as follows:

LICENSE FEE RETURN FOR	FILE BY (POSTMARKED OR HAND DELIVERED)
1ST QUARTER	APRIL 30
2ND QUARTER	JULY 31
3RD QUARTER	OCTOBER 31
4TH QUARTER	JANUARY 31

DUTIES OF EMPLOYERS

In addition to withholding and payment duties of employee license fees as previously set forth, all employer registrants must also: **(a)** file an annual return with the Metro Revenue Commission on or before January 31 of each year, setting forth the name, address, and social security number of each employee, giving the amount of wages earned during such year by each such employee, and the amount of occupational license fees withheld, together with a form reconciling the sum total of compensation paid and license fees withheld as disclosed by the information with the aggregate amount previously reported; **(b)** furnish each employee a statement on or before January 31 of each year, showing the amount of compensation earned and the license fee for the year; **(c)** in the event of overpayment of the employee license fee by the employer, and upon request by the employee, make an application to the Metro Revenue Commission for a refund on behalf of the employee; **(d)** in the event of discovery or notification of an underpayment, correct the previously submitted return that showed the shortage, and remit payment of the employee license fee not previously paid, together with any applicable penalty and interest.

If the employer has withheld the license fee from the employee but not paid the license fee to the Metro Revenue Commission, only the employer is held liable by the Metro Revenue Commission for the license fee due, plus applicable penalty and interest. However, in the event that the employer has neither withheld the license fee from the employee's wages nor paid the license fee on behalf of the employee to the Metro Revenue Commission, both the employer and the employee are liable to the Metro Revenue Commission for the license fees due, plus applicable penalty and interest.

Please note that the required sums withheld from employees' wages are not the property of the employer. Those sums are to be held in trust by the employer from the date of payment of said wages until the date the withheld employee license fees are required to be remitted to the Metro Revenue Commission. Such funds should not be used for any other purpose. Any corporate officer or other individual who is required to withhold, truthfully account for, and remit required fees to the Metro Revenue

Commission and willfully fails to withhold, truthfully account for and remit such fee, or willfully attempts in any manner to evade or defeat the payment of any such fee, shall be civilly liable for the total amount of the uncollected, evaded, unaccounted for, or remitted fee (plus applicable penalties and interest, in addition to applicable criminal penalties).

Neither the bankruptcy nor the corporate dissolution of the employer shall be a defense to responsible officers of the employer for their failure to remit license fees withheld from employee wages in any such civil claim.

LICENSE FEES ON NET PROFITS EARNED

The net profit of all businesses (whether corporations, partnerships or self-employed individuals) with any business connection with the City of Louisville or Jefferson County is subject to a license fee of 2.2% (1.45% for non-resident, self-employed sole proprietors) times the portion of the net profit earned by the business from activities conducted in the City of Louisville and Jefferson County. For businesses which are engaged in business both within and outside Louisville and Jefferson County, the portion of the businesses' net profit deemed to have been earned from activities conducted in the City/County is determined by a two-factor formula. This formula applies to all businesses (whether corporations, partnerships, sole proprietorships or self-employed individuals) engaged in business both inside and outside the City/County.

Such businesses should first ascertain the percentage which the gross receipts of the business from sales or services rendered within the City/County bears to the total gross receipts from sales or services rendered wherever made.

Secondly, ascertain the percentage which the wages shown as expenses for the period covered by the report for services performed or rendered within the City/County bears to the total wages shown as expenses for such period to all the licensee's employees for services performed or rendered both inside and outside the City/County.

Thirdly, add together the percentages determined above and divide the total by two in order to obtain the business apportionment percentage. (If one factor is absent, i.e., if there are no wages paid either within or without the City/County, or if there are no receipts from sales or services either within or without the City/County, the remaining factor is the business apportionment percentage). The business apportionment percentage is then multiplied times the taxpayer's total net profit subject to apportionment to obtain the net profit earned in the City/County. The license fee owed for that period is then calculated by multiplying 2.2% times the net profit apportioned and attributed to Louisville and Jefferson County.

Please note that taxpayers are required to calculate a separate business apportionment percentage for the City of Louisville and Jefferson County. Appropriate

records of wages and receipts should therefore be maintained according to the jurisdiction in which the wages were earned and the receipts were generated.

The taxpayer's net profit subject to apportionment is its taxable income for federal income tax purposes subject to certain adjustments. Generally speaking, a sole proprietor's net profit will be the figure shown as "net income" on the person's federal Schedule C and/or Schedule F for federal income tax purposes. Schedule D and E income or loss is also included in "net income" subject to apportionment if such income is deemed to have arisen from an "activity" subject to the license fee.

Corporations and partnerships should consult the ordinances and/or the Metro Revenue Commission Regulations to determine the adjustments from federal taxable income applicable to them to determine their "net profit" subject to apportionment.

ACCELERATED PAYMENT OF LICENSE FEE ON BUSINESS NET PROFIT

Businesses whose aggregate net profit license fee liability due the City of Louisville, Jefferson County, TARC and the School Boards (hereafter, "license fee liability") **exceeds** \$5,000 for any fiscal year will be required to submit advance estimated payments of their license fee liability each quarter. Since these estimated payments are based on profit projections, the following rules have been developed to determine whether the taxpayer has met the quarterly estimated payment requirements.

Classification I. Taxpayers whose current year license fee liability is more than \$5,000, but whose license fee liability for **each** of the preceding **three tax years** was **\$20,000 or less**, will be required to submit estimated payments equal to the lesser of:

A. 90% of current year license fee liability submitted in four (4) equal payments (22-1/2% per payment).

OR

B. 100% of the prior whole year (12 months) license fee liability submitted in four (4) equal payments (25% per payment).

Classification II. Taxpayers whose current year license fee liability is more than **\$5,000, and** who have had a license fee liability of **more than \$20,000** for any **one** of the preceding three whole tax years, will be required to submit estimated payments equal to the lesser of:

A. 90% of current year license fee liability submitted in four (4) equal payments (22-1/2% per payment).

OR

B. The greater of (1) 100% of the prior year (12 months) license fee liability submitted in four (4) equal payments (25% per payment) **or (2) 100% of the average** license fee for the past **three whole** (12 months) tax years.

SCHEDULE FOR QUARTERLY NET PROFIT LICENSE FEE PAYMENTS

FISCAL YEAR END	1st DEP DUE:	2nd DEP DUE:	3rd DEP DUE:	4th DEP DUE:
DEC 31	APR 15	JUN 15	SEP 15	DEC 15
JAN 31	MAY15	JUL 15	OCT 15	JAN 15
FEB 28	JUN 15	AUG 15	NOV 15	FEB 15
MAR 31	JUL 15	SEP 15	DEC 15	MAR 15
APR 30	AUG 15	OCT 15	JAN 15	APR 15
MAY 31	SEP 15	NOV 15	FEB 15	MAY 15
JUN 30	OCT 15	DEC 15	MAR 15	JUN 15
JUL 31	NOV 15	JAN 15	APR 15	JUL 15
AUG 31	DEC 15	FEB 15	MAY 15	AUG 15
SEP 30	JAN 15	MAR 15	JUN 15	SEP 15
OCT 31	FEB 15	APR 15	JUL 15	OCT 15
NOV 30	MAR 15	MAY 15	AUG 15	NOV 15

FAILURE TO SUBMIT QUARTERLY ESTIMATED PAYMENTS

Interest of 12% per annum will be assessed against the amount of any estimated deposit that is not paid by the date the quarterly deposit is due. The interest will run from the deposit due date until payment satisfying the deposit requirement is received OR the due date of the annual net profit license fee return, whichever comes first.

FILING REQUIREMENTS FOR LICENSE FEES ON NET PROFITS

Every business (including corporations, partnerships, and self-employed individuals engaged in business) engaged in any activity for profit (regardless of whether or not net profit is earned from said activity) and every employee on part or all of whose income no license fee has been withheld by the employer is required to file a return (Form OL-3) with the Metro Revenue Commission each year. Form OL-3 should be filed by the 15th day of the fourth month following the close of the taxpayer's fiscal year as shown on the Schedule below.

SCHEDULE FOR FILING LICENSE FEE RETURNS ON NET PROFIT

FOR FISCAL YEARS ENDING	DUE DATE (POSTMARKED OR HAND DELIVERED):
DECEMBER 31	APRIL 15
JANUARY 31	MAY 15
FEBRUARY 28	JUNE 15
MARCH 31	JULY 15
APRIL 30	AUGUST 15
MAY 31	SEPTEMBER 15
JUNE 30	OCTOBER 15
JULY 31	NOVEMBER 15
AUGUST 31	DECEMBER 15
SEPTEMBER 30	JANUARY 15
OCTOBER 31	FEBRUARY 15
NOVEMBER 30	MARCH 15

EXTENSION FOR FILING NET PROFIT RETURN

An extension not exceeding six months may be granted to file the net profit return if written request is made to the Metro Revenue Commission prior to the original due date for filing the return. To avoid penalty charges, however, the taxpayer must submit payment equal to at least 90% of the total license fee as finally determined by the due date of the return. Additionally, annual interest of 12% is assessed on any balance not paid by the regular due date.

GOING OUT OF BUSINESS

If a business entity or an individual is no longer involved in a business activity or has ceased doing business in Louisville and Jefferson County, in order to declare the Metro Revenue Commission account inactive, a written notice signed by the owner, partner, or corporate officer stating that business activities have (or will have) ceased and the date of termination must be sent to the Metro Revenue Commission.

If the business changes by merger or by a change in the form of ownership, such as from a sole-proprietor to a partnership or from a partnership to a corporation, written notice of such change is required and the new owner must complete a new Registration Application and obtain a new Metro Revenue Commission Tax number. These transactions cannot be conducted by phone.

Furthermore, a Metro Revenue Commission account cannot be terminated until all licensee liabilities for the period up to the date of cessation of business have been met.

PENALTIES AND INTEREST

The ordinances of the City of Louisville and Jefferson County have established both administrative and criminal penalties for failure of persons registered with the Metro Revenue Commission (or required to be registered with the Metro Revenue Commission) to comply with registration, filing, audit, employer withholding, and other requirements applicable to persons engaged in any business, profession, trade, or occupation in the City/County.

SPECIAL LICENSES

In addition to the license fees on net profits and wages, the Metro Revenue Commission collects the following special and regulatory license fees:

License:	Expires:	Annual Fee:
Trucks	May 1	\$15.00 to \$60.00 (depending on weight)

TRANSIENT ROOM TAX

A 7.5% tax is imposed on the rental of each motel and hotel room in Louisville and Jefferson County. This tax may be collected by the motels and hotels from their guests; however, it is a tax on the motel and the hotel - not on the guests. No exemption is provided for guests who are representatives of non-profit organizations. The Metro Revenue Commission collects this tax and remits 3/4 of the sum collected to the Louisville and Jefferson County Convention Bureau and 1/4 to the Kentucky Center for the Performing Arts.

INSURANCE PREMIUM TAX

All subject insurance companies doing business within Louisville and Jefferson County are required to pay a \$5.00 tax on each \$100.00 of premiums received. Effective January 1, 1985, such insurance companies are required to submit payment of this premium tax within thirty (30) days of the end of each calendar quarter. The quarterly reports should reflect actual premiums received by insurance companies within each calendar quarter.

LOCAL TAXES NOT COLLECTED BY THE METRO REVENUE COMMISSION

The Metro Revenue Commission does not collect Current year Property taxes on real property, tangible personal property, and intangible personal property. For information concerning these taxes, contact the Property Valuation Office, 504 Fiscal Court Building, Louisville, Kentucky 40202. Call 574-6380 (concerning real estate assessments) or 574-6860 (concerning business property assessments). However, the Metro Revenue Commission does collect Delinquent City Property Tax. For information, call 574-2820 **Several of the cities in Jefferson County other than the City of Louisville also impose an occupational tax.**

Persons doing business in Jefferson County, outside the City of Louisville limits, should call the city in which they are doing business to determine whether they are responsible for local occupational taxes to that city.

TAXING AGENCIES

FEDERAL TAXES

Income Tax on Business, Withholding on Individual Earnings, Social Security (FICA) and Information.

U.S. Internal Revenue Service, Taxpayer Service

600 Martin Luther King Jr. Place, Room 351

Louisville, KY 40201

1-800-829-1040

Tax Forms

1-800-829-3676

STATE TAXES

Sales Tax, Income Tax on Business,

Withholding on Individual Earnings

Kentucky State Cabinet of Revenue

620 South 3rd Street

Louisville, KY 40202

595-4512

Unemployment Tax

Kentucky State Department of Human Resources

Unemployment Insurance

6th and Cedar Streets

Louisville, KY 40202

595-4892

Workers Compensation

Kentucky State Department of Labor
620 South Third Street
Louisville, KY 40202

595-4850

BUSINESS ZONING REQUIREMENTS**City of Louisville**

Building and Zoning Department
617 West Jefferson Street, 2nd Floor
Louisville, KY 40202

574-3321

Jefferson County

County Building Enforcement
301 Fiscal Court Building, 3rd Floor
Louisville, KY 40202

574-5950

MISCELLANEOUS INFORMATION

You can secure a "Your Business Tax Kit" or other forms from:

U.S. Internal Revenue Service

Gene Snyder Building
601 West Broadway
Louisville, KY 40201

1-800-829-3676

For information concerning the sale of alcoholic beverages and other special licenses in the City of Louisville, contact:

Department of Inspections, Permits & Licenses - City of Louisville

Mezzanine
609 West Jefferson Street
Louisville, KY 40202

574-3591

For Jefferson County

574-5950

For information concerning health licensing and inspection:

Louisville Metro Health Department

400 East Gray Street
Louisville, KY 40202

574-6520

Trade Name Registration (\$11.00)

County Clerks Office

Jefferson County Courthouse

Room 204

527 West Jefferson Street

Louisville, KY 40202

574-6220

The U.S. Internal Revenue Service provides several types of tax workshops for small businesses. For information regarding times and locations, write or call:

U.S. Internal Revenue Service

Taxpayer Education Coordinator

P.O. Box 1216

Louisville, KY 40201

582-6259

AID TO TAXPAYERS

As the agent for the City of Louisville, Jefferson County, the School Boards and TARC for the collection of license fees, the Metro Revenue Commission desires to assist taxpayers to understand their duties under the City and County ordinances and the Metro Revenue Commission's Regulations. Assistance is available for registration or for filing of returns either by phone or by personal visit. Any inquiry is welcomed. Business hours are from 8:30 AM through 4:30 PM Monday through Friday. Please call the Metro Revenue Commission (see phone number on back of pamphlet) or visit our office at 101 South Eighth Street, Louisville, Kentucky 40202.

AGENCIES THAT GIVE SERVICE OR ADVICE TO BUSINESSES

SMALL BUSINESS ADMINISTRATION

Federal Building

600 Federal Place Room 188

Louisville, KY 40201

582-5971

This agency administers SBA Loans, provides management counseling and training, and will send a kit of available services and publications upon request.

**LOUISVILLE/JEFFERSON COUNTY
OFFICE FOR BUSINESS SERVICES**

600 West Market, 4th Floor
Louisville, KY 40202

574-3051
(Fax) 574-3051

Provides financial assistance in the form of Jeffcorp 503 loan and industrial revenue bonds, and acts as intermediary between public and private sector.

Provides financial assistance in the form of SBA503 loans, industrial bonds, urban development action grants, small business development program, and neighborhood revitalization program. Then agency also administers **STREAMLINING** which is a service designed to aid businesses in moving projects through governmental review processes and **SITE LOCATION ASSISTANCE**. The agency is also encouraging new or expansion of existing business in a designated **ENTERPRISE ZONE**, which offers many potential benefits for new or existing businesses.

**GREATER LOUISVILLE, INC.
THE METRO CHAMBER OF COMMERCE**

600 West Main Street
Louisville, KY 40202

625-0000
(Fax) 625-0010

Offers Small Business Training Programs of monthly classes to assist new and established businesses with information and advice. Maintains a six committee Small Business Support Service and the Minority Purchasing Council.

GREATER LOUISVILLE SBDC

600 W. Main Street, 4th Floor
Louisville, KY 40202

574-4770
(Fax) 574-4771

Sponsors the Kentucky Small Business Development Center offers counseling in management and technical assistance.

COMMERCE CABINET--BUSINESS INFORMATION CLEARING HOUSE

Capitol Plaza Tower
Frankfort, KY 40601

1-502-564-4252
1-800-626-2250

Provides permit and licensing information plus various business and industrial promotion, development and assistance programs.

TAX FORMS

574-4941

If you need blank tax forms or other printed materials furnished by the Metro Revenue Commission.

REGISTRATION DIVISION **574-4940**

New Business Registration
Tax Reporting Numbers
Address Changes
Issues Regarding Who Is Subject to Various Taxes

GENERAL TAX INFORMATION **574-4860**

Employee Withholding Taxes (Form W-1)
Net Profit Taxes (Form OL-3)
Delinquent Tax Accounts
Transient Room Taxes
Insurance Premium Taxes
Federal Employees--Special Requirements (Form I-2)

SPECIAL CITY OF LOUISVILLE

LICENSES **574-4912**

Trucks (over 10,000 lbs.)

AUDITING DIVISION **574-4925**

All matters concerning auditing of taxpayers

LEGAL DIVISION **574-4939**

Payment Plans
Criminal Cases
Civil Cases
Bankruptcy

COLLECTION DIVISION

Please call the number shown on the letter you received, or the number given to you by the telephone collection agent that calls you.

ADMINISTRATION **574-4900**

NUMBERS NOT LISTED ABOVE **574-4900**

METRO REVENUE COMMISSION

OFFICE HOURS

8:00-5:00 -- Monday-Friday